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KERALA GAZETTE

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION-I

G.O. Ms. No. 101/74/TD. *Dated, Trivandrum, 16th August* 1974.

S. R. O. No. 599/74.—In exercise of the powers conferred by section 26 of the Kerala Building Tax Ordinance, 1974 (10 of 1974), the Government of Kerala hereby make the following rules:—

1. (1) These rules may be called the Kerala Building Tax Rules, 1974.
   (2) They shall extend to the whole of the State of Kerala.

2. In these rules, unless the context otherwise requires,—
   (a) "Ordinance" means the Kerala Building Tax Ordinance, 1974.
   (b) "Section" means a section of the Ordinance.
   (c) "Form" means a form appended to these rules.
   (d) "Village Officer" means the Village Officer holding charge of a village and includes a special Village Officer appointed specially for the purpose of these rules.

3. For the purpose of determination of the capital value of the buildings assessable under the provisions of the Ordinance, the Village Officer of every Village shall prepare in Form I a monthly list of buildings liable to assessmen t

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under section 5 of the Ordinance in duplicate and transmit it to the assessing authority not later than 5 days of the expiry of the month with extracts from the assessment books of the local authority within whose area the buildings included in the list are situate.

4. The return under sub section (1) or (3) of section 7 or section 8 shall be in Form II.

5. The notice under sub section (3) of section 7 shall be in Form III.

6. (1) The return received either under rule 4 or in pursuance of a notice under rule 5, shall be verified by the assessing authority himself or through any other officer authorised by him for the purpose. The records, if any, already available with him, shall also be scrutinised for this purpose.

(2) If the assessing authority is satisfied that the return furnished by the owner of the building is correct and complete, he will straight away proceed to determine the capital value as provided in sub section (1) of section 6 and assess the building.

7. The notice under sub section (2) and sub section (4) of section 9 shall be in Form IV.

8. (1) The assessment order under section 9 shall be in Form V.

(2) The order of assessment shall be served on the assessee as soon as the order is passed and a copy of the order shall be communicated to the concerned Village Officer also.

(3) The order of assessment shall specify the basis of assessment, the amount of tax payable, the amount payable in instalments, the last date of payment of each instalment, etc.

9. The notice of demand under section 10 shall be in Form VI.

10. (1) Appeals against the orders of assessment shall be in form VII.

(2) Appeals shall be accompanied by:—

(a) the original or a certified copy of the order appealed against; and

(b) the original or certified copy of the receipt obtained for the payment of the entire amount assessed.

(3) A court fee stamp to the value of Rs. 2 shall be affixed to every memorandum of appeal.

(4) Appeals shall be disposed of by the appellate authority only after giving the appellant an opportunity of being heard.

(5) The assessing authorities shall also have a right to be heard, at the hearing of the appeals.

11. Applications to the appellate authority for reference to the District Court under section 12 shall be in Form VIII.

12. The notice of demand under sub-section (3) of section 15 shall be in Form IX.

13. (1) The building tax payable by an assessee shall be payable to the Village Officer at the place and within the time specified in the order of assessment in four equal quarterly instalments. The first instalment shall be paid within 30 days from the date of service of the assessment order on the assessee, and the subsequent instalments shall be paid within the corresponding dates of the succeeding quarters.

(2) The assessee shall be at liberty to pay the entire amount in a lump or in lesser number of instalments than fixed, if he so desires.

14. (1) Claims for refund of buildings tax shall be preferred to the assessing authority in Form X.

(2) If the refund claimed is in pursuance of the decision of the assessing authority, the assessing authority shall verify or cause to be verified the connected records and the credit and if it is satisfied that the amount has to be refunded, shall order the refund.

(3) If the refund claimed is in pursuance of an appellate or revisional order, the assessing authority shall make such reference as it deems necessary to those authorities and after verification of the credit, pass orders on such claims, on the strength of the directions of the authorities.

15. A register of assessment shall be maintained by each assessing authority in Form A and a register of persons assessed shall be maintained in the Village Office in Form B. Besides, a register showing the details of houses reported to the assessing authority for assessment will also be maintained in the Villages by the Village Officer, in Form C.

FORM I

(*See* rule 3)

List of houses liable for assessment under the Kerala Building Tax Ordinance, 1974 in..............................Village ....of Taluk in.....................District.

1. Name of Taluk, Panchayat, Village, Desom, Kara or Muri Survey and Sub Division No. where the building situate.

2. Whether it is a new construction addition or extension to an existing Building or major repairs or improvements.

3. Nature of construction such as brick-walled, tiled terraced, number of floors etc.

4. Date of completion.

5. Date of occupation.

6. Name and up-to-date full address of the owner of the building.

7. Name and address of the occupant and his right for occupation.

8. Monthly rent for the building if it is rented out.

9. Annual value of the building as entered in the assessment book of the local authority.

10. Whether extract of the assessment book attached and if not why?

Village Officer.

FORM II

(*See* Rule 4)

Return of completion of new building etc. under section 7 or 8 of the Kerala Building Tax Ordinance, 1974

Name and address of the Owner	*Location of the building (a) District (b) Taluk (c) Panchayat (d) Village/Desom/Kara/Muri*		*Whether the building comes under clause (a) (b), (c) or (d) of sub sec. (1) of sec. 7 of the Ordinance*	*Date of completion of the building*	*Date of occupation*	*Full description of the building major repair or improvement new constructions or additions etc.*	*Capital value of building*	*Capital value after major repair or improvement*	*Captial value after new constructions additions or combinations*	*Capital value increased in respect of building constructed before 1-4-1973 as a result or major repair or improvements*	*Whether rented or not*	*If rented what is the present monthly rent*	*Annual value of the building fixed by local authority*	*House tax levied by local authority*	*Whether willing to pay the tax in lump or instalments*
	Survey No. and Sub Division No.	*Nature of Construction*													
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Signature of the owner.

I declare that to the best of my knowledge and belief the information furnished above is true and correct.

Signature.

FORM III

(*See* rule 5)

Notice under sub section (3) of section 7 of the Kerala Building Taz Ordinance 1974.

No.

To

....

....

....

Whereas it has been brought to my notice that you have constructed a new building/an addition to the existing building/carried out major repairs or improvements to the building as specified below and such construction is assessable under the provisions of the above ordinance and whereas you have not filed a return as provided for under section 7 (1) of the Ordinance, you are hereby required to furnish a true and correct return in Form II.

The return shall be submitted within 30 days of the receipt of this notice, failing which orders will be passed under sub section (5) of section 9 of the Ordinance, on the basis of the available information. Also take notice that under section 22 of the Ordinance, you are liable to be charged with penalty which may extend to Rs. 5 for every day during which the default in the submission of the return continues.

Place:

Date:

Assessing Authority.

FORM IV

(*See* rule 7)

Notice under Section 9(2)/9(4) of the Kerala Building Tax Ordinance, 1974

To

....

....

....

With reference to the return filed by you under Section 7/8 of the Kerala Building Tax Ordinance 1974. You are hereby required to be present at my Office at....................a.m. on..................../produce or cause to be produced on....................the following records/documents before me/for the purpose of making the assessment/failing which the assessment will be made to the best of my judgment.

Place: *Assessing Authority.*

Date:

Details of the records/documents required

....

....

FORM V

[*See* rule 8 (1)]

Order of Assessment Under the Kerala Building Tax Ordinance, 1974

No.

To

....

....

....

Whereas/it is found from the return submitted in Form II/you have failed to make a return in pursuance of the notice under section 7(3)/you have failed to comply with the terms of the notices issued to you under section 9(2)/9(4), and whereas enquiries conducted by me have shown/that a building has been constructed by you after 1-4-1973/major repairs of or improvements to the building constructed before 1-4-1973 has been carried out.............. which is assessable under the provisions of the Ordinance, you are hereby informed that you are assessed to Buildings Tax amounting to Rs......... as specified in the Schedule.

The amount assessed shall be paid to the Village Officer of.............. Village in four equal quarterly instalments as mentioned in the schedule. You are further informed that you are at liberty to pay the amount in a lump, if you so desire.

You are also informed that if any amount is not paid on the due dates ...ed, interest at 6 per cent per annum will be charged on the arrears from ...ult and recovered under the provisions of the Revenue

Assessing Authority.

SCHEDULE

...g taxed			
...iption he ng	*Capital value arrived at*	*Rate of Tax*	*Amount Rs. P.*

FORM VI

(*See* rule 9)

Notice of Demand under section 10 of the Kerala Building Tax Ordinance, 1974

To

....
....
....

Whereas/it is found from the return in Form II submitted by you/you have failed to make a return in pursuance of the notice under Section 7 (3)/you have failed to comply with the terms of the notice issued to you under Section 9(2)/9(4) and whereas enquiries conducted by me have shown that a building has been constructed by you after 1-4-1973/major repairs of or improvements to the building constructed before 1-4-1973 has been carried out............ which is assessable under the provisions of the Ordinance, you are hereby informed that you are assessed to Building Tax amounting to Rs............. as specified in the Schedule.

The amount assessed shall be paid to the Village Officer/ of............ Village in four equal quarterly instalments as mentioned in the schedule. You are further informed that you are at liberty to pay the amount in a lump, if you so desire, you are also informed that if any amount is not paid within the due dates specified, interest at 6 per cent per annum will be charged on the arrears from the date of default and recovered under the provisions of the Revenue Recovery Act.

Place:
Date:

Assessing Authority.

SCHEDULE

Details of the building or buildings

Village	*Sy. No.*	*Total capital value of the building arrived at*	*Rate of assess-ment*	*Amount assessed Rs. Ps.*

The date of payment of the 1st quarterly instalment ....
2nd ,, ...
3rd ,, ...
4th ,, ...

To

....
....

Copy to.....................

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FORM VII

[*See* rule 10 (1)]

Appeal under section 11 of the Kerala Building Tax Ordinance, 1974

To

The Revenue Divisional Officer,

....

........the day of....19....

The petitioner ....
of ....
shows as follows:

1. Under section..............of the Kerala Building Tax Ordinance, 1974 the building specified below owned by me has been assessed to Building Tax as in the Schedule (vide Order No................................ dated.......................of the...................................)

SCHEDULE

Details of the building				*Total capital value of the building arrived at*	*Assessment amount Rs. Ps.*
Taluk	*Village*	*Sy. No.*	*Description of each building, out house, garrage etc.*		

2. Copy of the order appealed against is enclosed.
3. Date of service of the order on me is.....................
4. The original/copy of the receipt for payment of the tax assessed is enclosed.
5. Statement of facts.
6. Matters appealed against:
   (a)
   (b)
   (c)
   (d)
7. Grounds of appeal.
8. The petitioner therefore prays that:

....

....

Signature.

FORM OF VERIFICATION

I,..............................the petitioner named in the above petition do hereby declare that the details furnished in the petition and the statement of facts above are true to the best of my knowledge and belief.

Signature.

FORM VIII

(*See* rule 11)

Application for reference to the District Court under Section 12 of the Kerala Building Tax Ordinance, 1974

1. Name and address of the applicant:

To

The Revenue Divisional Officer,

....

The petitioner in appeal case No.......................of.......... ....requests that a reference may be made to the District Court..............................on the grounds stated below:

Grounds:

(a)

(b)

(c)

(d)

Place:

Signature.

Date:

FORM IX

(*See* rule 12)

Notice of Demand under Section 15(3) of the Kerala Building Tax Ordinance, 1974

To

Whereas it is found, on scrutiny of records, that the demand already made to you on.......... under section 10 of the Ordinance requires revision on the basis of enquiries conducted by me/the appellate/the Revisional Authority; and in consideration of/further representation made by you/the notices issued to you and the documents produced by you/, the assessment requires enhancement/the refund requires reduction, it is hereby ordered that you shall pay Building Tax as per the revised assessment and demand as detailed below:

DETAILS

Revised rates of instalment and the dates of payment of each instalment }

Place:

Date:

Assessing Authority.

FORM X

[*See* rule 14 (1)]

Application for Refund of Building Tax under section 20 of the Kerala Building Tax Ordinance, 1974

Name and address of the Applicant:

No. and date of the Original Order of assessment	*Amount assessed*	*Place and date of payment and the Number of the Receipt*	*Particulars of the Order under which the claim for refund is preferred*		*Amount Claimed*	*Remarks*
			No. and date of order and by whom ordered	*Amount assessed according to the Order* *Rs. Ps.*	*Rs. Ps.*	

I hereby declare that the particulars furnished in the above statement are true and correct to the best of my knowledge and belief and that the amount claimed is actually due to me.

Place:
Date:

Signature.

To

The Tahsildar............,

REGISTER—FORM 'A'

(*See* rule 15)

Register of Assessments

(Under the Kerala Building Tax Ordinance, 1974 to be maintained in Taluk Offices)

District: Taluk:

Sl. No.	*Date of assessment*	*Name and address of the assessee*	*Location of the building constructed*			*Rate of assessment*	*Amount assessed*	*Date of communication of the assessment order to the Village Officer and to the assessee*	*Number and date of the chalan by which the amount is paid*			*Details of appeals if any*		*Remarks*
			Village	*Survey No. & Sub division No.*	*Total capital value of the building, repairs, additional construction*		*Rs. Ps.*		*Name of Treasury or Bank*	*Chalan No. & date*	*Amount Rs. P.*	*No. and date of the order*	*Amount assessed as per the appeal Rs. Ps.*	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

REGISTER—FORM 'B'

(*See* rule 15)

Register of persons assesed to building Tax in..........Village.

1. Serial No.
2. Date of assessment with No. and date of order and authority.
3. Name of assessee with address.
4. Location of the building.
   (a) Village, Desom/Kara/Muri.
   (b) Sy. No. & Sub Division No.
   (c) Total capital value of the building, extension, repairs etc. for which assessed.
5. Amount assessed.
6. Whether payable in lump or in instalments.
7. Due date of payments and the amount payable.
8. Date of payments and the amount paid.
9. Initials of the Attesting Officer.
10. Remarks.

REGISTER—FORM 'C'

(*See* rule 15)

Register showing the details of houses reported to the assessing authority for assessment.

1. Serial No.
2. Date of report.
3. Name of owner with address.
4. Details of buildings/additions, extensions, major repairs, etc. reported.
5. Name of Panchayat/Village/Desom/Kara/Muri/Ward, Sy. No. where the building situate.
6. Date of completion
7. Date of occupation.
8. Monthly rent, if it is rented.
9. Annual value of the building as entered in the assessment book of the local authority.
10. Date of assessment with No. & date of orders.
11. Amount assessed.

NOTIFICATION—II

S.R.O. No. 600/74.—Under sub-section (1) of section 4 of the Kerala Building Tax Ordinance, 1974 (10 of 1974), the Government of Kerala hereby appoint the Taluk Tahsildars as the assessing authority for the purposes of the said Ordinance within their respective jurisdiction.

NOTIFICATION—III

S.R.O. No. 601/74.—Under sub-section (2) of section 4 of the Kerala Building Tax Ordinance, 1974 (10 of 1974), the Government of Kerala hereby appoint the Revenue Divisional Officers as the appellate authority for the purposes of the said Ordinance, within their respective jurisdiction.

NOTIFICATION—IV

S.R.O. No. 602/74.—Under sub-section (1) of section 24 of the Kerala Building Tax Ordinance, 1974 (10 of 1974), the Government of Kerala hereby authorise the District Collector to sanction prosecutions for offences under sections 21 and 23 of the said Ordinance committed within his jurisdiction.

By order of the Governor,

V. VENKITANARAYANAN,

Secretary to Government.

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